

Exhibit C

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re : Chapter 11
 :
DOWLING COLLEGE, : Case No. 16-75545 (REG)
 :
 :
Debtor. :
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**AFFIDAVIT OF SAL DIMEGLIO IN SUPPORT OF APPLICATION FOR AN ORDER
APPROVING THE RETENTION OF EICHEN & DIMEGLIO, P.C., AS
ACCOUNTANTS TO THE DEBTOR, NUNC PRO TUNC TO THE PETITION DATE**

STATE OF NEW YORK)
) SS.:
COUNTY OF NASSAU)

SAL DIMEGLIO, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and Partner at the accounting firm of Eichen & DiMeglio, P.C. ("Eichen & DiMeglio"), which maintains an office at One Dupont Street, Suite 203, Plainview, NY 11803. I submit this affidavit (the "Affidavit") in support of the application (the "Application") of Dowling College (the "Debtor") for the entry of an order authorizing the Debtor's retention of Eichen & DiMeglio as its accountants for the limited purpose of auditing and preparing the financial statements of the Dowling College Defined Contribution Retirement Plan (the "Plan") for the years ended December 31, 2015 and 2016 and assisting with other matters related to the termination and wind down of the Plan, as further described in the Retention Agreement (the "Retention Agreement") attached to the Application as Exhibit B, *nunc pro tunc* to the Petition Date.

2. I am familiar with the matters set forth herein and make this Affidavit in support of the Application by the Debtor for authority to retain Eichen & DiMeglio as accountants in relation to the matters set forth in the Retention Agreement.

3. Eichen & DiMeglio has not performed any services on behalf of the Debtor prior to

the Petition Date. As of the Petition Date, Eichen & DiMeglio is not owed any fees for services rendered, or reimbursement for expenses incurred, prior to the Petition Date, and Eichen & DiMeglio has not received any retainer.

4. Insofar as I have been able to ascertain, Eichen & DiMeglio does not hold and does not represent any interest adverse to the Debtor, its estate, creditors, landlords, professionals or any other party in interest herein, or their respective attorneys or professionals, except as disclosed herein.

5. To the best of my knowledge, after due inquiry, Eichen & DiMeglio:

- a) is not a creditor, an equity security holder or an insider;
- b) is not and was not, within two (2) years before the date of the filing of the petition, a director, officer, or employee of the Debtor;
- c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason; and
- d) does not represent any other entity having an adverse interest in connection with the Debtor's bankruptcy case.

6. Accordingly, I believe Eichen & DiMeglio is "disinterested," as that term is defined in section 101(14) of the Bankruptcy Code.

7. Subject to court approval in accordance with Section 330(a) of the Bankruptcy Code, compensation will be payable to Eichen & DiMeglio (i) on a fixed fee basis of \$15,000 per annual audit for the years 2015 and 2016 and (ii) on an hourly basis for matters related to the termination and wind down of the Plan, plus reimbursement of actual, necessary expenses incurred. My services would be provided at the hourly rate of \$375 and other professionals at Eichen & DiMeglio have a standard hourly rate between \$235 and \$280. The hourly rates will not increase in 2017.

8. The rate set forth above is standard and reasonable for work of this nature and is designed to fairly compensate Eichen & DiMeglio for its work and the work of any other

professionals it may utilize and to cover fixed and routine overhead expenses.

[Signature Page Follows]

9. This Affidavit is intended to comply with Federal Rule of Bankruptcy Procedure 2016(b). Eichen & DiMeglio intends to apply to this Court for compensation for professional services rendered in connection with this case. Eichen & DiMeglio has not received any promises as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code. Eichen & DiMeglio does not have an agreement with any other entity to share with such entity any compensation Eichen & DiMeglio receives.

/s/ Sal DiMeglio

Sal DiMeglio

Sworn to before me this
12th day of December, 2016

/s/ Caren G. Demel

Notary Public, State of New York
LIC.: 01DE4718452
Commission Expires: May 31, 2018